

Property Tax Laws Vary Greatly Across Country

By PHILIP E. WATSON
L.A. County Assessor

By and large across the United States, the property tax is a locally administered tax, subject to a code of law enacted by the state legislature, which varies widely from state to state.

There is no uniformity in the kinds of property subject to taxation. Standards of assessment practice vary widely, not only from one state to another, but from jurisdiction to jurisdiction within a state. In most places, property is subject only to taxation for local agencies, but there are still a few states levying a state property tax.

In some places the Assessor is elected; in others it is an appointed office. Generally speaking in California, the County Assessor assesses for all local taxing agencies, but there are still a handful of cities who maintain a separate assessor for city tax purposes. Outside California, the multiplicity of assessors is staggering — some states maintain state assessors, county assessors, city assessors, township assessors and village assessors, reaching a total of more than 1,500 assessing officers in Texas, for example.

erty tax in general terms on the national level, as was demonstrated in an article in the current issue of Better Homes and Gardens, which asks the question, "Are You Paying Too Much in Property Taxes on Your Home?"

The writer's major point—that one should be alert to the method of assessment should take the time to check whether your individual assessment conforms to the prevailing assessment ratio — is heartily applauded.

However, many of the specific pieces of information he relays do not apply in California and tend to confuse rather than clarify.

FOR EXAMPLE, he says that persons wishing to appeal their assessments are given a private hearing before a review or appeals board. This may be true in some communities but not here. You may, of course, discuss your assessment privately with a member of the appraisal staff. But if you want to take your assessment before the Tax Appeals Board, you will be given a public hearing. Just as in a court, the citizen protesting his assessment is afforded an open hearing and an open verdict, with the guarantees that surround full public disclosure.

THIS LACK of uniformity makes it difficult, if not impossible, to discuss the prop-

erty tax in general terms on the national level, as was demonstrated in an article in the current issue of Better Homes and Gardens, which asks the question, "Are You Paying Too Much in Property Taxes on Your Home?"

HE ALSO suggests that such factors as depreciation, encroaching commercialization of a residential area, new freeways, etc., are grounds for requesting a reduction in the assessment. Unfortunately, the writer did not relate these factors to market value. If it can be demonstrated that our assessment exceeds one-fourth the market value for these or any other reasons, we want to be informed of these facts. However, if the market value is holding up despite these conditions, there would be no grounds upon which a reduction could be granted.

Although many of the points in the article were not applicable here, I was delighted that a popular national magazine had raised the question of property taxes. The more interest that can be stimulated, the more discussion that can be aroused, the more likely we are to make real progress toward solving the urgent problems that confront us in the property tax field.

The writer also says one's

Irene—A Blonde Who Specializes in Heart

Irene, a popular blonde mannikin, has returned to Inglewood to give life-saving lessons to the ambulance drivers throughout the Centinela and Gardena Valleys and Torrance.

The little trim blonde by the name of Inglewood Irene—nee Resuci-Ann—returned to the Inglewood Fire Department main station which she visited three months ago. Then, she taught the boys in blue about closed chest cardiac resuscitation, a life-saving method to reactivate stopped hearts.

BECAUSE OF these lessons in January, the little gal — considered a dummy to many — became a doll to Inglewood firemen when they reactivated the heart of a seven-year-old Inglewood child on Heart Sunday, Feb. 28.

This week she was the guest of area ambulance drivers who were taught closed chest cardiac resuscitation. Teaching CCCR was Dr. Bartlett M. Saunders of Los Angeles.

The doctor, who showed how the correct pressure on the breast bone could start the heart beating again, is affiliated with Daniel Freeman, Centinela Valley, Morningstar Community and Harbor General hospitals. He is an instructor in medicine at UCLA and is a member of

the Los Angeles Society of Internal Medicine.

THIS WAS the first of a series of programs, sponsored by the Southwestern Branch of the Los Angeles County Heart Association, to teach ambulance drivers throughout the Southwest about closed chest cardiac resuscitation.

Other area qualified rescue, safety and hospital personnel may receive information on the CCCR program from the Southwestern Branch, 16811 Hawthorne Blvd., Lawndale, or by telephoning 371-3591.

Cadet Albert E. Ross, son of Mrs. Henry Ross of 4802 Milne Drive, represented his Arnold Air Society Squadron at the society's 17th annual national conclave in Washington, D. C.

Cadet Ross, a student at the University of California at Los Angeles, is one of more than 6,000 members of the honorary military society for outstanding U. S. Air Force Reserve Officer Training Corps (AFROTC) cadets.

The 21-year-old student met with other AFROTC cadets from more than 170 U.S. colleges and universities to discuss Arnold Air Society aims and policies for the coming year.



Pack Peanut Butter Date Bars in school lunch boxes to perk up noontime meals. Two favorites with the youngsters, peanut butter and dates give wonderful flavor to these bar cookies.

- PEANUT BUTTER DATE BARS**
- 1 cup dates
 - 1/2 cup peanut butter
 - 1/2 cup butter
 - 1 cup brown sugar, packed
 - 2 eggs
 - 1/2 tsp. vanilla
 - 1 1/4 cups sifted flour
 - 1/2 tsp. salt
 - 1 tsp. baking powder

Cut dates into pieces. Cream peanut butter, butter and brown sugar in mixing bowl until well blended. Add eggs and vanilla and beat until light. Sift together flour, salt and baking powder. Blend into egg mixture; stir in dates. Press into greased 9-inch square baking pan. Bake at 350 degrees for 25 minutes. Cool. Cut into bars to serve. Makes 27 (2x1-inch) bars.

MOTHER'S DAY DAZZLER, an upside-down cake the children can make on HER day, is a handsome sight to behold with its topping of canned fruit cocktail and its delicate pink tint imparted by pink grapefruit gelatin.

Make Dainty Pink Cake for Her Day

Mother's Day is the time, traditionally, when Mother takes a holiday and lets the children "surprise" her with something good for dessert.

- MOTHER'S DAY DAZZLER**
- 1 can (1 lb. 14 oz.) fruit cocktail
 - 1/2 cup butter or margarine
 - 1/2 cup sugar
 - 12 pitted cooked prunes
 - 1 pkg. (3 oz.) pink grapefruit gelatin
 - 1 pkg. (about 1 lb. 3 oz.) white cake mix



Drain fruit cocktail. Melt butter in 13x9-inch pan. Sprinkle sugar over butter. Arrange fruit cocktail and prunes over sugar. Sprinkle 2 tablespoons gelatin powder over fruit. Add remaining gelatin powder to cake mix in bowl and mix as package directs. Pour batter carefully over fruit. Bake at 350 degrees 40 minutes or until done. Allow cake to cool 5 to 10 minutes, and then invert on serving tray. Serve warm or cool; dollop with whipped cream if you wish.

cake guaranteed (almost) not to turn the kitchen topsy-turvy as the youngsters go to work with packaged cake mix, canned fruit cocktail, prunes and pink grapefruit gelatin.

The combination of fruits and gelatin is a dazzling one for the taste buds as well as the eyes.

Cook Ahead for Summer

With frequent chicken "specials" appearing in the markets, a wise shopper can always cook ahead when she has a freezer. There are only a few "do's" to preparing fried chicken and freezing it, so it's one of the easiest make-ahead foods.

pieces into a large bowl and place the bowl in a sink or pan of ice and water (if freezer space is available, place the chilled chicken pieces on a cookie sheet in the freezer, and when frozen, wrap at once). Use good quality freezer wrap or plastic bags. Make meal-size packages. Seal and date them. This fried chicken, properly wrapped and frozen, will keep up to three months.

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